

Whatcom County Fire District #5

Point Roberts Fire Department

**2030 Benson Road, Suite A
Point Roberts, Washington, 98281
Special Meeting of the Board of Commissioners
Work Session for 2021 Budget**

November 3rd, 2020

MINUTES

In Attendance via Zoom platform:

Commissioner Virginia Lester
Commissioner Pat Harper
Commissioner Raye Newmen
Financial Manager Patty Markel
Chief Christopher Carleton

Guests:

Assistant Chief John Shields

A. CALL TO ORDER

The meeting was called to order at 4:02 p.m. by Commissioner Lester.

B. WORK SESSION FOR 2021 BUDGET

Chief Carleton shared a screen on the Zoom platform for all viewers to follow along, including a Levy calculation worksheet and proposed budget. Chief described the current levy available to the District for Commissioners to consider. Although referred to as the 1% increase, this year's available levy increase is .72536%, which would result in a revenue increase of \$4,476.23.

Chief continued to report that the total projected revenue in this year's proposed budget is \$644,380.34. Compared with the 2021 budget of \$621,121.00, the result would be a carry-over projected reserve amount of \$23,259.34.

Commissioner Lester asked what the carry-over amount was in 2020. Chief responded that the amount was similar, although a number of factors are not considered in the comparison of those amounts. Financial Manager Markel reported that \$65,169.57 was transferred to the Capital reserve account in February 2020.

Financial Manager Markel presented Resolution 2020-02, essentially approving the levy increase for Commissioner consideration.

Financial Manager Markel presented Resolution 2020-03, essentially adopting the Budget and authorizing the County to put \$621,580.34 into the District Expense Fund.

Financial Manager Merkel reported that usually the District submits its Resolution to the County and they factor and add the revenue generated from new construction. She also reported that new this year is the District's requirement to file a Levy Certification for approval by County Council, including projected new construction revenue. She reported that whatever number is projected will be the maximum the County will allow to be transferred to the District. She recommended inflating this projection in order to avoid under-estimating the potential revenue from new construction in Point Roberts in 2021.

Chief Carleton noted that a very large construction project, across from the Golf Course, as an example of projects to consider in estimating our potential new construction revenue.

Commissioner Lester asked what happens if we over-estimate that projected revenue, and she responded that the County would then make a simple adjustment.

Chief Carleton reviewed the proposed budget, division by division and line by line where necessary.

The overall 2021 budget is \$1,400 less than the 2020 budget, which increases the carry-over amount slightly.

Commissioner Lester thanked Chief Carleton and Financial Manager Merkel for their work on the Budget, saying that it is so wonderful to be able to plan ahead and easily understand the expenses of the District.

Chief Carleton similarly thanked all of the Commissioners for their dedication to this District and the budget process, also thanking the Financial Manager and District Secretary for their important contributions to the District.

Commissioner Newmen commented that this budget has exceeded his expectations, especially in light of the 2020 unexpected increase in expenses related to the Covid-19 pandemic and the expense of the ongoing Audit of the District. He commends the Chief and Financial Manager for managing to submit a budget total with lower expenses than 2020.

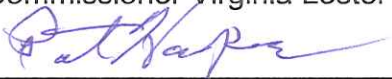
I. ADJOURNMENT

As there was no further business, Commissioner Newmen moved to adjourn the meeting. Commissioner Lester seconded the motion. **Motion passed 3 – 0.**

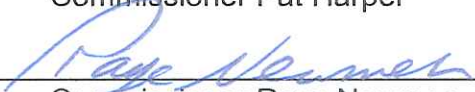
The next Regular Meeting of the Board of Commissioners will be November 10th, 2020, at 4:00 pm.



Commissioner Virginia Lester



Commissioner Pat Harper



Commissioner Raye Newmen

Dated November 3, 2020

Attest: 

Recording Secretary Linda Hughes